

Report to Management

The observations and detailed findings noted during our audit are provided for management's information and action as management deems appropriate.

Our observations on control systems and procedures are based on observation and discussion as well as a sample of transactions where appropriate at March 31, 2025. As a result, the report should be used as a guide for improving the design and function of your control system.

We provide a copy of this reporting to the President of the Board of Directors, as information only, so that the President is aware of the nature of the reporting we provide to management.

Our reporting to management consists of appendices:

"A" Systems Procedures and Control Observations

To: Jennifer Murray, President, Board of Directors
Members, Board of Directors



SYSTEMS PROCEDURES AND CONTROL OBSERVATIONS

APPENDIX "A"

The following items are presented for your consideration:

1. Corporate tax returns

We observed that the Canada Revenue Agency is withholding your GST refunds until the corporate tax returns from 2002 to 2019 are filed. We were not engaged to prepare your returns until the March 31, 2020, fiscal year.

We recommend that the Board communicate with the Canada Revenue Agency to determine which returns need to be filed to be considered to be in compliance and allow the GST funds to be released. Once the number of returns (and years) are known, please let us know if you would like our assistance to file the past returns outstanding.

2. Employee and board expense claims

Our understanding is that the Association does not have documented policies with respect to employee and board expense claims. We recommend that the Organization consider developing a policy that outlines topics such as:

- Eligibility
- Approval process
- Qualifying and non-qualifying expenses
- Personal use policies
- Documentation requirements
- Deadline to submit expenses
- Methods of reimbursement
- Consequences of inappropriate use

3. Expense dates in the general ledger

During the course of the audit we noticed on two occasions that dates recorded in the general ledger did not align with the dates on the corresponding invoices. We recommend that the expense be recorded on the invoice date to make it easier to trace invoices (if needed) and to assist with recording transactions in the correct period.